TAX YEAR: 2019 PROCESS DATE: 12/13/2019

CLIENT : 257-00-4703 JAMES T KIRK BIRTH DATE : 03/01/1967 Age:52
SPOUSE : 258-00-4704 SHERRY S KIRK BIRTH DATE : 06/15/1968 Age:51

ADDRESS : 389 DAVANT ST PREPARER : 0
: CAPE CANAVERAL FL 32920

Phone #1: (904) 868-0985 PREPARER FEE :
Phone #2: - ELECTRONIC :
Phone #3: - TOTAL FEES :
STATUS : 2
FED TYPE: Regular Tax
ST TYPE : Regular Tax EFFECTIVE RATE: 11.03%
E-MAIL : JKIRK@YAHOO.COM

DEPENDENT NAME	BIRTH DATE	AGE	SSN	RELATIONSHIP	MONTHS
BRANDON D KIRK	05/03/2004	15	345-00-5557	SON	12
ANDREA D KIRK	08/01/2004	15	259-00-5588	NIECE	12

LISTING OF FORMS FOR THIS RETURN

FORM 1040
FORM W-2
SCHEDULE A (ITEMIZED DEDUCTIONS)
SCHEDULE B (INTEREST/DIVIDEND INCOME)
CHILD TAX CREDIT WORKSHEET
FORM 8867 (DUE DILIGENCE CHECKLIST)

* QUICK SUMMARY *

SUMMARY	FEDERAL
FILING STATUS	2
TOTAL INCOME	140835
TOTAL ADJUSTMENTS	0
ADJUSTED GROSS INCOME	140835
DEDUCTIONS	28828
EXEMPTIONS	0
TAXABLE INCOME	112007
TAX	16359
CREDITS	4000
PAYMENTS	17300
REFUND	4941
AMOUNT DUE	0

CLIENT : JAMES KIRK 257-00-4703
SPOUSE : SHERRY KIRK 258-00-4704

PREPARER : 0 DATE : 12/13/2019

* W-2 INCOME FORMS SUMMARY *

	T/S	EMPLOYER	WAGES	FED WITH	FICA	MED TAX	STATE WITH	ST
1.	T	NASA	94600	12100	5865	1372	0	FL
2.	S	RCS	43500	5200	2697	631	740	GA
		TOTALS.....	138100	17300	8562	2003	740	

Form **1040** Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return
2019 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box. ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial	Last name	Your social security number
JAMES T	KIRK	257-00-4703
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
SHERRY S	KIRK	258-00-4704

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
389 DAVANT ST

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
CAPE CANAVERAL, FL 32920

Foreign country name | Foreign province/state/county | Foreign postal code

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

If more than four dependents, see instructions and ✓ here ▶ ☐

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1955 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1955 ☐ Is blind

Dependents (see instructions):

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions): Child tax credit	Credit for other dependents
BRANDON D KIRK	345-00-5557	SON	☒	☐
ANDREA D KIRK	259-00-5588	NIECE	☒	☐
			☐	☐
			☐	☐

Standard Deduction for—
- Single or Married filing separately, $12,200
- Married filing jointly or Qualifying widow(er), $24,400
- Head of household, $18,350
- If you checked any box under *Standard Deduction*, see instructions.

1	Wages, salaries, tips, etc. Attach Form(s) W-2			1	138100
2a	Tax-exempt interest	2a	b Taxable interest. Attach Sch. B if required	2b	2420
3a	Qualified dividends	3a	b Ordinary dividends. Attach Sch. B if required	3b	315
4a	IRA distributions	4a	b Taxable amount	4b	
c	Pensions and annuities	4c	d Taxable amount	4d	
5a	Social security benefits	5a	b Taxable amount	5b	
6	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐			6	
7a	Other income from Schedule 1, line 9			7a	
b	Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your **total income** ▶			7b	140835
8a	Adjustments to income from Schedule 1, line 22			8a	
b	Subtract line 8a from line 7b. This is your **adjusted gross income** ▶			8b	140835
9	**Standard deduction or itemized deductions** (from Schedule A)		9 28828		
10	Qualified business income deduction. Attach Form 8995 or Form 8995-A		10		
11a	Add lines 9 and 10			11a	28828
b	**Taxable income.** Subtract line 11a from line 8b. If zero or less, enter -0-			11b	112007

QNA

12a	**Tax** (see inst.) Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	12a	16359	
b	Add Schedule 2, line 3, and line 12a and enter the total ▶	12b		16359
13a	Child tax credit or credit for other dependents	13a	4000	
b	Add Schedule 3, line 7, and line 13a and enter the total ▶	13b		4000
14	Subtract line 13b from line 12b. If zero or less, enter -0-	14		12359
15	Other taxes, including self-employment tax, from Schedule 2, line 10	15		0
16	Add lines 14 and 15. This is your **total tax** ▶	16		12359
17	Federal income tax withheld from Forms W-2 and 1099	17		17300
18	Other payments and refundable credits:			
a	Earned income credit (EIC)	18a		
b	Additional child tax credit. Attach Schedule 8812	18b		
c	American opportunity credit from Form 8863, line 8	18c		
d	Schedule 3, line 14	18d		
e	Add lines 18a through 18d. These are your **total other payments and refundable credits** ▶	18e		
19	Add lines 17 and 18e. These are your **total payments** ▶	19		17300

- If you have a qualifying child, attach Sch. EIC.
- If you have nontaxable combat pay, see instructions.

Refund

20	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid**	20		4941
21a	Amount of line 20 you want **refunded to you.** If Form 8888 is attached, check here ▶ ☐	21a		4941
▶ b	Routing number X X X X X X X X X ▶ c Type: ☐ Checking ☐ Savings			
▶ d	Account number X X X X X X X X X X X X X X X X			
22	Amount of line 20 you want **applied to your 2020 estimated tax** ▶	22		

Direct deposit? See instructions.

Amount You Owe

23	**Amount you owe.** Subtract line 19 from line 16. For details on how to pay, see instructions ▶	23		
24	Estimated tax penalty (see instructions) ▶	24		

Third Party Designee

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ **Yes.** Complete below. ☐ **No**

(Other than paid preparer) Designee's name ▶ | Phone no. ▶ | Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation ASTRONAUT	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation NURSE	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. (904) 868-0985	Email address	JKIRK@YAHOO.COM	

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ 3rd Party Designee ☐ Self-employed
Firm's name ▶		Phone no.		
Firm's address ▶			Firm's EIN ▶	

QNA

SCHEDULE A (Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

▶ Go to *www.irs.gov/ScheduleA* for instructions and the latest information.
▶ Attach to Form 1040 or 1040-SR.
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2019

Attachment Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR: JAMES & SHERRY KIRK

Your social security number: 257-00-4703

Medical and Dental Expenses	**Caution:** Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see instructions)		1	23965	
	2 Enter amount from Form 1040 or 1040-SR, line 8b	2 140835			
	3 Multiply line 2 by 10% (0.10)		3	14084	
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-				4 9881
Taxes You Paid	5 State and local taxes.				
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ▶ ☐		5a	5261	
	b State and local real estate taxes (see instructions)		5b	2100	
	c State and local personal property taxes		5c	515	
	d Add lines 5a through 5c		5d	7876	
	e Enter the smaller of line 5d or $10,000 ($5,000 if married filing separately)		5e	7876	
	6 Other taxes. List type and amount ▶		6		
	7 Add lines 5e and 6				7 7876
Interest You Paid **Caution:** Your mortgage interest deduction may be limited (see instructions).	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ▶ ☐				
	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited		8a	6985	
	b Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶		8b		
	c Points not reported to you on Form 1098. See instructions for special rules		8c		
	d Reserved		8d		
	e Add lines 8a through 8c		8e	6985	
	9 Investment interest. Attach Form 4952 if required. See instructions		9		
	10 Add lines 8e and 9				10 6985
Gifts to Charity **Caution:** If you made a gift and got a benefit for it, see instructions.	11 Gifts by cash or check. If you made any gift of $250 or more, see instructions		11	3600	
	12 Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500		12	486	
	13 Carryover from prior year		13		
	14 Add lines 11 through 13				14 4086
Casualty and Theft Losses	15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions				15
Other Itemized Deductions	16 Other—from list in instructions. List type and amount ▶				16
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 9				17 28828
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ▶ ☐				

SCHEDULE B
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

▶ **Go to *www.irs.gov/ScheduleB* for instructions and the latest information.**
▶ **Attach to Form 1040 or 1040-SR.**

OMB No. 1545-0074

2019

Attachment Sequence No. **08**

Name(s) shown on return: JAMES & SHERRY KIRK

Your social security number: 257-00-4703

Part I Interest

(See instructions and the instructions for Forms 1040 and 1040-SR, line 2b.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

			Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶ BANK OF AMERICA	1	2420
2	Add the amounts on line 1	2	2420
3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4	Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ▶	4	2420

Note: If line 4 is over $1,500, you must complete Part III.

Part II Ordinary Dividends

(See instructions and the instructions for Forms 1040 and 1040-SR, line 3b.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

			Amount
5	List name of payer ▶ BANK OF AMERICA	5	315
6	Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ▶	6	315

Note: If line 6 is over $1,500, you must complete Part III.

Part III Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.

You must complete this part if you **(a)** had over $1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

		Yes	No
7a	At any time during 2019, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
b	If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶		
8	During 2019, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions		X

Form **8867**

Department of the Treasury
Internal Revenue Service

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODC)), and Head of Household (HOH) Filing Status

▶ **To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.**

▶ **Go to *www.irs.gov/Form8867* for instructions and the latest information.**

OMB No. 1545-0074

2019

Attachment Sequence No. **70**

Taxpayer name(s) shown on return: JAMES T & SHERRY S KIRK

Taxpayer identification number: 257-00-4703

Enter preparer's name and PTIN

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I–V for the benefit(s) claimed (check all that apply). ☐ EIC ☒ CTC/ACTC/ODC ☐ AOTC ☐ HOH

		Yes	No	N/A
1	Did you complete the return based on information for tax year 2019 provided by the taxpayer or reasonably obtained by you?	☒	☐	
2	If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒	☐	☐
3	Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of any credit(s)	☒	☐	
4	Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐	☒	
a	Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	
b	Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	
5	Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount(s) of the credit(s) List those documents, if any, that you relied on.	☒	☐	
6	Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☒	☐	
7	Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	☒	☐	☐
a	Did you complete the required recertification Form 8862?	☐	☐	☐
8	If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040 or 1040-SR)?	☐	☐	☒

Part II **Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

		Yes	No	N/A
9a	Have you determined that the taxpayer is, in fact, eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	☐	☐	
b	Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	
c	Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III **Due Diligence Questions for Returns Claiming CTC/ACTC/ODC** (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

		Yes	No	N/A
10	Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☒	☐	
11	Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☒	☐	☐
12	Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☒	☐	☐

Part IV **Due Diligence Questions for Returns Claiming AOTC** (If the return does not claim AOTC, go to Part V.)

		Yes	No
13	Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V **Due Diligence Questions for Claiming HOH** (If the return does not claim HOH filing status, go to Part VI.)

		Yes	No
14	Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI **Eligibility Certification**

► **You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:**

A. Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s);

B. Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;

C. Submit Form 8867 in the manner required; **and**

D. Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under *Document Retention.*

1. A copy of this Form 8867.
2. The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
3. Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).
4. A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
5. A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s).

► **If you have not complied with all due diligence requirements, you may have to pay a $530 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.**

		Yes	No
15	Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

QNA

Child Tax Credit and Credit for Other Dependents Worksheet

Before you begin: √ Figure the amount of any credits you are claiming on Schedule 3, lines 1 through 4; Form 5695, Part II, line 30*; Form 8910, line 15**; Form 8936; or Schedule R.

**See the Form 5695 instructions to see if line 30 (nonbusiness energy property credit) applies for 2019.*

***See the Form 8910 instructions to see if line 15 (alternative motor vehicle credit for personal use part of vehicle) applies for 2019.*

2

4000

Part 1

1. Number of qualifying children under 17 with the required social security number: _____ × $2,000. Enter the result. **1**

2. Number of other dependents, including qualifying children who are not under 17 or who do not have the required social security number: _____ × $500. Enter the result. **2**

Caution: Do not include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, do not include anyone you included on line 1.

4000

3. Add lines 1 and 2 . . . . . **3**

140835

4. Enter the amount from Form 1040 or 1040-SR, line 8b, or Form 1040-NR, line 35. **4**

5. **1040 and 1040-SR filers.** Enter the total of any—
- Exclusion of income from Puerto Rico; and
- Amounts from Form 2555, lines 45 and 50 and Form 4563, line 15.

1040-NR filers. Enter -0-. **5**

140835

6. Add lines 4 and 5. Enter the total. **6**

400000

7. Enter the amount shown below for your filing status. **7**
- Married filing jointly—$400,000
- All other filing statuses—$200,000

X

8. Is the amount on line 6 more than the amount on line 7?

☐ **No.** Leave line 8 blank. Enter -0- on line 9.

☐ **Yes.** Subtract line 7 from line 6. **8**

If the result is not a multiple of $1,000, increase it to the next multiple of $1,000. For example, increase $425 to $1,000, increase $1,025 to $2,000, etc.

0

9. Multiply the amount on line 8 by 5% (0.05). Enter the result. **9**

10. Is the amount on line 3 more than the amount on line 9?

☐ **No.** STOP

You cannot take the child tax credit or credit for other dependents on Form 1040 or 1040-SR, line 13a, or Form 1040-NR, line 49. You also cannot take the additional child tax credit on Form 1040 or 1040-SR, line 18b, or Form 1040-NR, line 64. Complete the rest of your Form 1040, Form 1040-SR, or Form 1040-NR.

X

4000

QNA ☐ **Yes.** Subtract line 9 from line 3. Enter the result. **10**

Go to Part 2 on the next page.

Child Tax Credit and Credit for Other Dependents Worksheet—*Continued*

16359

Part 2

11. Enter the amount from Form 1040 or 1040-SR, line 12b, or Form 1040-NR, line 45. **11**

12. Add the following amounts from:

Form 1040 or 1040-SR	or	Form 1040-NR	
Schedule 3, line 1		Line 46	+
Schedule 3, line 2		Line 47	+
Schedule 3, line 3		----------	+
Schedule 3, line 4		Line 48	+
Form 5695, line 30*			+
Form 8910, line 15**			+
Form 8936, line 23			+
Schedule R, line 22			+

Enter the total. **12** 0

**See the Form 5695 instructions to see if line 30 (nonbusiness energy property credit) applies for 2019.*

***See the Form 8910 instructions to see if line 15 (alternative motor vehicle credit for personal use part of vehicle) applies for 2019.*

16359

13. Subtract line 12 from line 11 . . . . . **13**

14. Are you claiming any of the following credits?

- Mortgage interest credit, Form 8396.
- Adoption credit, Form 8839.
- Residential energy efficient property credit, Form 5695, Part I.
- District of Columbia first-time homebuyer credit, Form 8859.

X

0

☐ **No.** Enter -0-.

☐ **Yes.** If you are filing Form 2555, enter -0-. Otherwise, complete the Line 14 Worksheet, later, to figure the amount to enter here. **14**

16359

15. Subtract line 14 from line 13. Enter the result. **15**

X

16. Is the amount on line 10 of this worksheet more than the amount on line 15?

4000

☐ **No.** Enter the amount from line 10.

☐ **Yes.** Enter the amount from line 15. See the **TIP** below.

This is your child tax credit and credit for other dependents.

16

Enter this amount on Form 1040, line 13a; Form 1040-SR, line 13a; or Form 1040-NR, line 49.

TIP

*You may be able to take the **additional child tax** credit on Form 1040 or 1040-SR, line 18b, or Form 1040-NR, line 64, only if you answered "Yes" on line 16 and line 1 is more than zero.*

- *First, complete your Form 1040 or Form 1040-SR through line 18a (also complete Schedule 3, line 11) or Form 1040-NR through line 63 (also complete line 67).*
- *Then, use Schedule 8812 to figure any additional child tax credit.*

QNA

Medical and Dental Expenses

Description of Expense	Amount
Medical and Dental Insurance	14600
Amount Paid to Doctors, Dentists, Eye Doctors, etc.	7700
Prescription Medicine, Drugs, or Insulin	1425
Mileage (1200 miles x 0.200)	240
TOTALS:	23965

JAMES & SHERRY KIRK 257-00-4703

State and Local General Sales Tax Deduction Worksheet—Line 5a

Keep for Your Records

TIP *Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at IRS.gov/SalesTax.*

Before you begin: See the instructions for line 1 of the worksheet if you:

- √ Lived in more than one state during 2018, or
- √ Had any **nontaxable** income in 2018.

Zip:32920 State:FL County:BREVARD City:CAPE CANAVERAL Days Lived in:All

1. Enter your **state** general sales taxes from the 2018 Optional State Sales Tax Table . . . . . **1.** $ 1281

Next. If, for all of 2018, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2018?

☒ **No.** Enter -0-.

☐ **Yes.** Enter your base **local** general sales taxes from the 2018 Optional Local Sales Tax Tables. . . . . **2.** $

3. Did your locality impose a **local** general sales tax in 2018? Residents of California and Nevada, see the instructions for line 3 of the worksheet.

☐ **No.** Skip lines 3 through 5, enter -0- on line 6, and go to line 7.

☒ **Yes.** Enter your **local** general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2018, see the instructions for line 3 of the worksheet **3.** 1.0000

4. Did you enter -0- on line 2?

☐ **No.** Skip lines 4 and 5 and go to line 6.

☒ **Yes.** Enter your **state** general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0 . . . . . **4.** 6.0000

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) **5.** 0.1670

6. Did you enter -0- on line 2?

☐ **No.** Multiply line 2 by line 3.

☒ **Yes.** Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2018, see the instructions for line 6 of the worksheet. . . . . **6.** $ 214

7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet . . . . . **7.** $

8. **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5a. Be sure to check the **box** on that line . . . . . **8.** $ 1495

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Worksheet 2. Applying the Deduction Limits

Caution: Don't use this worksheet to figure the contributions you can deduct this year if you have a carryover of a charitable contribution from an earlier year.

Step 1. Enter any qualified conservation contributions (QCCs) made during the year.				
1.	If you are a qualified farmer or rancher, enter any QCCs subject to the limit based on 100% of adjusted gross income (AGI)	**1**		
2.	Enter any QCCs not entered on line 1	**2**		
Step 2. Enter your other charitable contributions made during the year.				
3.	Enter cash contributions payable for California wildfires that you elect to treat as qualified contributions	**3**		
4.	Enter your contributions of capital gain property "for the use of" any qualified organization	**4**		
5.	Enter your other contributions "for the use of" any qualified organization. Don't include any contributions you entered on a previous line	**5**		
6.	Enter your contributions of capital gain property to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line	**6**		
7.	Enter your other contributions to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line	**7**		
8.	Enter your contributions of capital gain property to 50% limit organizations deducted at fair market value. Don't include any contributions you entered on a previous line	**8**		
9.	Enter your noncash contributions to 50% limit organizations other than capital gain property you deducted at fair market value. Be sure to include contributions of capital gain property to 50% limit organizations if you reduced the property's fair market value. Don't include any contributions you entered on a previous line	**9**	486	
10.	Enter your cash contributions to 50% limit organizations. Don't include any contributions you entered on a previous line	**10**	3600	
Step 3. Figure your deduction for the year (if any result is zero or less, enter -0-)				
11.	Enter your adjusted gross income (AGI)	**11**	140835	
	Cash contributions subject to the limit based on 60% of AGI (If line 10 is zero, enter -0- on lines 12 through 14)			
12.	Multiply line 11 by 0.6	**12**	84501	
13.	**Deductible amount.** Enter the smaller of line 10 or line 12	**13**	3600	
14.	Carryover. Subtract line 13 from line 10	**14**		
	Noncash contributions subject to the limit based on 50% of AGI (If line 9 is zero, enter -0- on lines 15 through 18)			
15.	Multiply line 11 by 0.5	**15**	70418	
16.	Subtract line 13 from line 15	**16**	66818	
17.	**Deductible amount.** Enter the smaller of line 9 or line 16	**17**	486	
18.	Carryover. Subtract line 17 from line 9	**18**		
	Contributions (other than capital gain property) subject to limit based on 30% of AGI (If lines 5 and 7 are both zero, enter -0- on lines 19 through 25)			
19.	Multiply line 11 by 0.5	**19**		
20.	Add lines 8, 9, and 10	**20**		
21.	Subtract line 20 from line 19	**21**		
22.	Multiply line 11 by 0.3	**22**		
23.	Add lines 5 and 7	**23**		
24.	**Deductible amount.** Enter the smallest of line 21, 22, or 23	**24**		
25.	Carryover. Subtract line 24 from line 23	**25**		
	Contributions of capital gain property subject to limit based on 30% of AGI (If line 8 is zero, enter -0- on lines 26 through 31)			
26.	Multiply line 11 by 0.5	**26**		
27.	Add lines 9 and 10	**27**		
28.	Subtract line 27 from line 26	**28**		
29.	Multiply line 11 by 0.3	**29**		
30.	**Deductible amount.** Enter the smallest of line 8, 28, or 29	**30**		
31.	Carryover. Subtract line 30 from line 8	**31**		
	Contributions subject to the limit based on 20% of AGI (If lines 4 and 6 are both zero, enter -0- on lines 32 through 41)			
32.	Multiply line 11 by 0.5	**32**		
33.	Add lines 13, 17, 24, and 30	**33**		
34.	Subtract line 33 from line 32	**34**		
35.	Multiply line 11 by 0.3	**35**		
36.	Subtract line 24 from line 35	**36**		
37.	Subtract line 30 from line 35	**37**		
38.	Multiply line 11 by 0.2	**38**		
39.	Add lines 4 and 6	**39**		
40.	**Deductible amount.** Enter the smallest of line 34, 36, 37, 38, or 39	**40**		
41.	Carryover. Subtract line 40 from line 39	**41**		
	QCCs subject to limit based on 50% of AGI (If line 2 is zero, enter -0- on lines 42 through 46)			
42.	Multiply line 11 by 0.5	**42**		
43.	Add lines 13, 17, 24, 30, and 40	**43**		
44.	Subtract line 43 from line 42	**44**		
45.	**Deductible amount.** Enter the smaller of line 2 or line 44	**45**		
46.	Carryover. Subtract line 45 from line 2	**46**		

Note: Worksheet 2 continues on the next page.

Worksheet 2—continued

	QCCs subject to limit based on 100% of AGI (If line 1 is zero, enter -0- on lines 47 through 51)		
47.	Enter the amount from line 11	**47**	
48.	Add lines 13, 17, 24, 30, 40, and 45	**48**	
49.	Subtract line 48 from line 47	**49**	
50.	**Deductible amount.** Enter the smaller of line 1 or line 49	**50**	
51.	Carryover. Subtract line 50 from line 1	**51**	
	Qualified contributions for certain disaster relief efforts (If line 3 is zero, enter -0- on lines 52 through 56)		
52.	Enter the amount from line 11	**52**	
53.	Add lines 13, 17, 24, 30, 40, 45, and 50	**53**	
54.	Subtract line 53 from line 52	**54**	
55.	**Deductible amount.** Enter the smaller of line 3 or line 54	**55**	
56.	Carryover. Subtract line 55 from line 3	**56**	
	Deduction for the year		
57.	Add lines 13, 17, 24, 30, 40, 45, 50, and 55. Enter the total here and include the deductible amounts on Schedule A (Form 1040), line 11 or line 12, whichever is appropriate. Also, enter the amount from line 55 on the dotted line next to the line 11 entry space.	**57**	4086

Note: Any amounts in the carryover column are not deductible this year but can be carried over to next year. See *Carryovers*, later, for more information about how you will use them next year.

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Form 8867 Due Diligence Notes
Taxpayer: JAMES KIRK 257-00-4703

Dependent Information:

Name....: BRANDON D KIRK
SSN.....: 345-00-5557 Relationship......: SON
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes...:

Dependent Information:

Name....: ANDREA D KIRK
SSN.....: 259-00-5588 Relationship......: NIECE
Student.: NO School Attended...:
Disabled: NO Type of Disability:
Notes...:

Due Diligence Notes:

**** SUPPORTING NOTES FOR SCHEDULE A
257-00-4703
JAMES & SHERRY KIRK

Schedule of Payments to Doctors/Dentists:

Description	Amount
DR JOHN GILLESPIE	5,100
DR FRANK WILLINGHAM	2,600
Total Payments to Doctors/Dentists:	7,700

Schedule of Personal Property Taxes:

Description	Amount
AD VALOREM TAX AUTO TAGS	515
Total Personal Property Taxes:	515